

CACHE COUNTY SCHOOL DISTRICT
Property Tax Comparison

<u>Individual Levies</u>	<u>2013</u>		<u>2014</u>		<u>Difference</u>	
	<u>Rate</u>	<u>Taxes Estimated</u>	<u>Rate</u>	<u>Taxes Estimated</u>	<u>Rate</u>	<u>Taxes</u>
Basic Levy *	0.001651	5,415,976	0.001535	5,199,235	(0.000116)	(216,741)
Voted Leeway *	0.001581	5,186,347	0.001552	5,256,816	(0.000029)	70,469
Board Leeway *	0.000395	1,295,767	0.000391	1,324,365	(0.000004)	28,598
K-3 Reading - Guaranteed	0.000056	183,704	0.000053	179,518	(0.000003)	(4,186)
K-3 Reading - Low Income	0.000065	213,227	0.000062	209,491	(0.000003)	(3,736)
Special Transportation Levy	0.000232	761,058	0.000229	775,651	(0.000003)	14,593
10% of Basic Levy	0.000207	679,047	0.000203	687,586	(0.000004)	8,539
Capital Outlay	0.000510	1,673,014	0.000503	1,703,723	(0.000007)	30,709
Debt Service	0.002422	7,945,181	0.002398	8,122,323	(0.000024)	177,142
Totals	0.007119	23,353,321	0.006926	23,458,708	(0.000193)	105,387

* These levies are tied to state equalization formulas and do not generate additional dollars in and of themselves.

CACHE COUNTY SCHOOL DISTRICT
Property Tax Adjustments Due to Reduced Basic Program Levy

6/24/2013

Original

	Valorum Taxes	TSR	Vehicle Fees	Totals
Basic Program	5,727,626	142,416	548,716	6,418,758
Voted Leeway	5,256,816	130,709	503,612	5,891,137
Board Leeway	1,323,778	32,930	126,876	1,483,584
K-3 Reading	390,107	9,686	37,317	437,110
Special Transportation	775,651	19,286	74,309	869,246
10% Basic - Other	687,586	17,097	65,872	770,555
Capital Outlay	1,703,722	42,363	163,220	1,909,305
Debt Service	8,142,646	202,465	780,080	9,125,191
Totals	24,007,932	596,952	2,300,002	26,904,886

Revised

	Valorum Taxes	TSR	Vehicle Fees	Totals
Basic Program	5,199,235	132,301	509,746	5,841,282
Voted Leeway	5,256,816	133,767	515,391	5,905,974
Board Leeway	1,324,365	33,700	129,844	1,487,909
K-3 Reading	389,009	9,912	38,189	437,110
Special Transportation	775,651	19,737	76,047	871,435
10% Basic - Other	687,586	17,497	67,413	772,496
Capital Outlay	1,703,723	43,354	167,037	1,914,114
Debt Service	8,122,323	206,683	796,333	9,125,339
Totals	23,458,708	596,951	2,300,000	26,355,659

Adjustment

	Valorum Taxes	TSR	Vehicle Fees	Totals
Basic Program	(528,391)	(10,115)	(38,970)	(577,476)
Voted Leeway	-	3,058	11,779	14,837
Board Leeway	587	770	2,968	4,325
K-3 Reading	(1,098)	226	872	-
Special Transportation	-	451	1,738	2,189
10% Basic - Other	-	400	1,541	1,941
Capital Outlay	1	991	3,817	4,809
Debt Service	(20,323)	4,218	16,253	148
Totals	(549,224)	(1)	(2)	(549,227)

Tax Calculate

6/24/2013

Vehicle Fees in Lieu 2,300,000
Redemptions 596,951

Assessed Valuation 3,575,178,143
Collection Rate (5 yr) 94.74%
Net Valuation 3,387,123,773

		Valorum Taxes	Vehicle Fees	Tax Sales/ Redemptions	Total Revenue
Basic Program	0.001535	5,199,235	509,746	132,301	5,841,282
Voted Leeway	0.001552	5,256,816	515,391	133,767	5,905,974
Board Leeway	0.000391	1,324,365	129,844	33,700	1,487,909
K-3 Reading - Guarantee	0.000053	179,518	17,600	4,568	201,686
K-3 Reading - Low Income	0.000062	209,491	20,589	5,344	235,424
Special Transportation	0.000229	775,651	76,047	19,737	871,435
10% Basic - Other	0.000203	687,586	67,413	17,497	772,496
Capital Outlay	0.000503	1,703,723	167,037	43,354	1,914,114
Debt Service	0.002398	8,122,323	796,333	206,683	9,125,339
Judgement Recovery	0.000000	0	0	0	0
	0.006926	23,458,708	2,300,000	596,951	26,355,659

CACHE COUNTY SCHOOL DISTRICT

Property Tax Rate History

	<u>2013-14</u>	<u>2012-13</u>	<u>2011-12</u>	<u>2010-11</u>	<u>2009-10</u>	6/24/2013 <u>2008-09</u>
Basic School Levy	0.001535	0.001651	0.001591	0.001495	0.001433	0.001263
Voted Leeway	0.001552	0.001581	0.001546	0.001512	0.001452	0.001542
Board Leeway	0.000391	0.000395	0.000386	0.000377	0.000362	0.000385
K-3 Reading - Guaranteed	0.000053	0.000056	0.000056	0.000000	0.000000	0.000000
K-3 Reading - Low Income	0.000062	0.000065	0.000065	0.000000	0.000000	0.000000
Special Transportation	0.000229	0.000232	0.000227	0.000222	0.000213	0.000226
10% Basic - Other	0.000203	0.000207	0.000202	0.000166	0.000162	0.000394
Capital Outlay	0.000503	0.000510	0.000502	0.000222	0.000209	0.000000
Debt Service	0.002398	0.002422	0.002397	0.002470	0.002382	0.002185
Judgement Recovery	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Total Levy	0.006926	0.007119	0.006972	0.006464	0.006213	0.005995

CACHE COUNTY SCHOOL DISTRICT
Proposed Property Tax Rate
2013-14

	<u>Certified</u> <u>Tax Rate</u>	<u>Proposed</u> <u>Tax Rate</u>	<u>Dollars</u> <u>Budgeted</u>
Basic School Levy	0.001535	0.001535	5,199,235
Voted Local Levy	0.001552	0.001552	5,256,816
Board Local Levy	0.000938		
Board Leeway	0.000000	0.000391	1,324,365
K-3 Reading - Guaranteed	0.000000	0.000053	179,518
K-3 Reading - Low Income	0.000000	0.000062	209,491
Special Transportation	0.000000	0.000229	775,651
10% Basic - Other	0.000000	0.000203	687,586
Capital Outlay	0.000503	0.000503	1,703,723
Debt Service	0.002398	0.002398	8,122,323
Judgement Recovery	0.000000	0.000000	-
Totals	0.006926	0.006926	23,458,708

CACHE COUNTY SCHOOL DISTRICT
Property Tax Levy Comparison
Fiscal Year 2013-14

6/24/2013

	<u>2013</u>	<u>2014</u>	<u>Difference</u>
Residential Property			
Fair Market Value	200,000	200,000	
Taxable Value	110,000	110,000	
Tax Rate	0.007119	0.006926	(0.000193)
Tax Assessment	783.09	761.86	(21.23)
 Business Property			
Fair Market Value	200,000	200,000	
Taxable Value	200,000	200,000	
Tax Rate	0.007119	0.006926	(0.000193)
Tax Assessment	1,423.80	1,385.20	(38.60)

CACHE COUNTY SCHOOL DISTRICT
Property Tax Levy Comparison
Fiscal Year 2013-14

6/24/2013

	<u>Certified</u> <u>Rate</u>	<u>2014</u>	<u>Difference</u>
Residential Property			
Fair Market Value	200,000	200,000	
Taxable Value	110,000	110,000	
Tax Rate	0.006926	0.006926	-
Tax Assessment	761.86	761.86	-
 Business Property			
Fair Market Value	200,000	200,000	
Taxable Value	200,000	200,000	
Tax Rate	0.006926	0.006926	-
Tax Assessment	1,385.20	1,385.20	-

**CACHE COUNTY SCHOOL DISTRICT
REVENUE BUDGET COMPARISON
2013-14**

6/24/2013

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Revenue Source	2011-12	2012-13	2013-14	Difference	Percent
*** General Fund ***					
Balance Brought Forward	3,699,905	3,887,616	2,375,394	(1,512,222)	-38.90%
Local Funds					
Ad Valorem Taxes					
Property Taxes	13,493,251	13,735,126	13,632,662	(102,464)	-0.75%
Tax Sales & Redemptions	569,315	351,094	346,914	(4,180)	-1.19%
Fees in Lieu	1,354,677	1,352,731	1,336,630	(16,101)	-1.19%
Tuitions					
Aspire Kids - WCF	0	7,000	0	(7,000)	-100.00%
Dual Enrollment	4,386	0	0	0	0.00%
Extended Year	5,003	5,000	5,000	0	0.00%
Out-of-State	4,500	0	0	0	0.00%
Drivers Training Fee	113,506	110,000	110,000	0	0.00%
Earnings on Investments					
Regular Investments	108,616	125,000	130,000	5,000	4.00%
Transportation Fees					
Transportation Fees - Cache	364,979	250,000	275,000	25,000	10.00%
Transportation Fees - Logan	1,100,499	1,050,210	1,100,000	49,790	4.74%
Rental Income					
Building	71,894	60,000	65,000	5,000	8.33%
Land	1,500	2,000	5,000	3,000	150.00%
Swimming Pool	115,701	100,000	115,000	15,000	15.00%
Textbooks	55,100	62,000	56,000	(6,000)	-9.68%
Donations					
Multi-Cultural Outdoor Adventure Grant	25,373	45,000	0	(45,000)	-100.00%
At Risk - MESA	5,000	6,000	0	(6,000)	-100.00%
Sorenson Art Grant	878	0	0	0	0.00%
Miscellaneous Income					
Miscellaneous - Assessment Results	6,436	0	0	0	0.00%
Miscellaneous - Smithfield Rec Cntr	119,832	104,342	80,541	(23,801)	-22.81%
Miscellaneous - Special Educ.	31,146	39,000	0	(39,000)	-100.00%
Miscellaneous - Special Educ. - S.C.	255	0	0	0	0.00%
Miscellaneous - Special Educ. - Post Hig	3,104	2,500	2,500	0	0.00%
Miscellaneous - Student Transp.	521,029	140,000	150,000	10,000	7.14%
Miscellaneous Services	141,239	135,000	140,000	5,000	3.70%
Miscellaneous	32,418	70,430	30,000	(40,430)	-57.40%
Total Local Funds	18,249,634	17,752,433	17,580,247	(172,186)	-0.97%

State Funds

Unrestricted Grants in Aid - Regular Basic School Programs					
Minimum School Program	35,182,954	35,981,043	37,527,496	1,546,453	4.30%
Professional Staff	3,754,846	3,921,292	4,047,120	125,828	3.21%
Restricted Grants in Aid - Special Education					
Handicapped Program	4,417,294	4,685,568	5,195,373	509,805	10.88%
Handicapped Self Cont Adj	720,866	770,355	1,094,173	323,818	42.03%
Extended Year - SMH Program	25,791	27,090	0	(27,090)	-100.00%
Handicapped - Impact Aid	164,820	162,480	138,927	(23,553)	-14.50%
Restricted Grants in Aid - Applied Technology					
Applied Technology - Add On	2,177,604	3,390,212	2,879,256	(510,956)	-15.07%
Restricted Grants in Aid - Other Basic School Programs					
Accel Learn - Gifted & Talented	45,900	181,772	166,821	(14,951)	-8.23%
Accel Learn - Adv Placement	50,294	83,289	52,123	(31,166)	-37.42%
Accel Learn - Concurrent Enroll	374,698	335,391	233,188	(102,203)	-30.47%
At Risk Students - Block Grant	148,277	325,423	0	(325,423)	-100.00%
At Risk - Homeless & Minority	14,089	18,347	16,900	(1,447)	-7.89%
At Risk - MESA	154	2,579	0	(2,579)	-100.00%
Youth in Custody	207,310	247,696	216,206	(31,490)	-12.71%
Class Size Reduction	2,738,416	2,788,988	2,812,473	23,485	0.84%
Restricted Grants in Aid - Related to Basic Program					
Interv. for Student Success - Block Grant	247,634	495,902	195,617	(300,285)	-60.55%
Enhancement for At Risk Students	0	0	510,851	510,851	0.00%
Flexible Allocation-WPU Distribution	600,708	608,574	606,116	(2,458)	-0.40%
Student Transportation	3,274,754	3,939,083	4,065,946	126,863	3.22%
Staff Development	1,485	780	0	(780)	-100.00%
School Nurses	19,213	108,808	77,769	(31,039)	-28.53%
Restricted Grants in Aid - Special Purpose Programs					
School Trust Lands	786,983	893,154	757,832	(135,322)	-15.15%
Voted Leeway	3,017,705	3,211,909	3,276,170	64,261	2.00%
Board Leeway	756,294	803,899	807,627	3,728	0.46%
Miscellaneous State Revenues					
Critical Languages	11,040	3,216	2,510	(706)	-21.95%
ELL Family Literacy Centers	30,287	37,526	28,926	(8,600)	-22.92%
Optl Extended Day Kindergarten	143,036	183,831	194,676	10,845	5.90%
Online Testing	0	196,073	170,433	(25,640)	-13.08%
Arts Education	0	1,300	0	(1,300)	-100.00%
Exploritory & Adaptive Testing	4,716	5,095	0	(5,095)	-100.00%
Driver Education	130,443	214,429	146,300	(68,129)	-31.77%
Staff Dev./Elem. Science Core	500	500	0	(500)	-100.00%
Arts - Films/Videos	150	31,317	21,933	(9,384)	-29.96%
Fees on Fines	16,473	22,254	6,000	(16,254)	-73.04%
UPASS Administration	46,724	46,416	46,090	(326)	-0.70%
Reading Achievement	388,247	512,304	421,694	(90,610)	-17.69%
Supplemental Appropriations					
Library/Media Supplement	17,870	16,010	14,525	(1,485)	-9.28%
Teacher Supply Allocation	128,154	133,062	122,029	(11,033)	-8.29%
Math/Science Teacher Enhancement	116,833	56,096	0	(56,096)	-100.00%
Educator Salary Adjustment	3,870,191	3,879,301	3,879,301	0	0.00%
Signing Bonus	0	4,470	0	(4,470)	-100.00%
Extended Day - Special Educ.	19,740	62,049	64,430	2,381	3.84%
Title I Para Professionals	0	17,647	0	(17,647)	-100.00%
USTAR	169,373	408,288	320,000	(88,288)	-21.62%
Beverly Sorenson Art Grant	13,544	22,433	96,101	73,668	328.39%
Recapture - Spec. Purpose Optl.	22,798	24,102	24,586	484	2.01%
Total State Funds	63,858,210	68,861,353	70,237,518	1,376,165	2.00%

Federal Funds

Restricted Grants in Aid - Thru State

Federal Medicaid Outreach	770,679	759,000	759,000	0	0.00%
Carol White PE Grant	297,607	378,934	125,000	(253,934)	-67.01%
Schools/Mental Health Systems	78,100	0	0	0	0.00%
Elementary Counseling	179,590	475,649	429,346	(46,303)	-9.73%
Indian Education	30,876	40,626	52,411	11,785	29.01%

Other Sources

Title VI 94/142	2,499,932	2,575,697	2,399,838	(175,859)	-6.83%
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Federal Applied Technology Sources

CTE - Carl Perkins	151,795	147,055	130,749	(16,306)	-11.09%
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Other Restricted Grants in Aid Received From Federal Government (Through SEA)

Americorp Grant	36,476	25,701	0	(25,701)	-100.00%
ARRA - McKinney Vento Harmless	4,654	0	0	0	0.00%
ARRA - Title I	6,724	0	0	0	0.00%
ARRA - Educational Jobs	39,630	0	0	0	0.00%
ARRA - IDEA Handicapped	201,422	0	0	0	0.00%
Youth Connections/Aspire Kids - WFS	72,756	89,988	89,988	0	0.00%
Safe Passages - WFS	145,620	153,870	89,958	(63,912)	-41.54%
NCLB-IA-LEA Grant	1,355,754	2,029,244	1,355,987	(673,257)	-33.18%
NCLB-IC-Migrant Children	104,395	100,501	143,035	42,534	42.32%
NCLB-IIA-Teacher Quality	487,401	394,875	352,897	(41,978)	-10.63%
NCLB-IID-Educ. Technology	0	2,497	0	(2,497)	-100.00%
NCLB-IIA-English Lang. Acq.	33,438	100,844	61,612	(39,232)	-38.90%
NCLB-IVA-Safe & Drug Free Schl	11,628	0	0	0	0.00%
NCLB-IV-Community Service Cntr	514,762	645,382	377,000	(268,382)	-41.58%

Revenue in Lieu of Taxes

Forest Reserve	162,073	140,000	110,000	(30,000)	-21.43%
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Total Federal Funds	7,185,312	8,059,863	6,476,821	(1,583,042)	-19.64%
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Other Funds

Fund Transfer	3,002	6,227	8,942	2,715	43.60%
Sale or Compensation for Lost Assets	15,800	0	4,000	4,000	0.00%

Total Other Funds	18,802	6,227	12,942	6,715	107.84%
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Total General Fund

93,011,863	98,567,492	96,682,922	(1,884,570)	-1.91%
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Revenue Source	2011-12	2012-13	2013-14	Difference	Percent
*** Student Activity Fund ***					
Balance Brought Forward	2,196,435	2,652,489	2,650,000	(2,489)	-0.09%
Local Funds					
Transportation Fees	208,994	38,000	38,000	0	0.00%
Earnings on Investments	13,883	40,000	40,000	0	0.00%
Local Revenue - Food	38,004	0	0	0	0.00%
Student Fees	1,333,411	1,750,000	1,750,000	0	0.00%
School Vending	28,346	48,000	48,000	0	0.00%
Other Revenues from Local Sources	2,909,347	3,225,000	3,225,000	0	0.00%
Textbooks (Sales & Rentals)	36,729	140,000	140,000	0	0.00%
Total Local Funds	4,568,714	5,241,000	5,241,000	0	0.00%
State Funds					
Restricted Grants in Aid					
Teacher Supplies & Materials	0	0	0	0	0.00%
Other Revenues from State Sources	0	0	0	0	0.00%
Total State Funds	0	0	0	0	0.00%
Total Student Activity Fund	6,765,149	7,893,489	7,891,000	(2,489)	-0.03%

Revenue Source	2011-12	2012-13	2013-14	Difference	Percent
*** Non K-12 Programs Fund ***					
Balance Brought Forward	0	0	0	0	0.00%
Local Funds					
Tuitions					
Adult Education	2,864	0	0	0	0.00%
Community School	900	0	0	0	0.00%
PreSchool Handicapped	13,433	14,000	14,000	0	0.00%
Miscellaneous	207	0	0		
Total Local Funds	17,403	14,000	14,000	0	0.00%
State Funds					
Restricted Grants in Aid					
Adult High School Completion	91,063	88,182	66,127	(22,055)	-25.01%
PreSchool Handicapped	1,115,150	1,229,878	1,207,099	(22,779)	-1.85%
Recapture - Spec. Purpose Optl.	(22,798)	(24,102)	(24,586)	(484)	2.01%
Total State Funds	1,183,415	1,293,958	1,248,640	(45,318)	-3.50%
Federal Funds					
Other Sources					
Medicaid Outreach	241,000	241,000	241,000	0	0.00%
PL 99/457 PreSchool Incentive	125,565	126,258	120,513	(5,745)	-4.55%
Adult Basic Education	0	22,250	0	(22,250)	-100.00%
ARRA - Preschool	64,052	0	0	0	0.00%
Total Federal Funds	430,617	389,508	361,513	(27,995)	-7.19%
Total Non K-12 Programs Fund	1,631,435	1,697,466	1,624,153	(73,313)	-4.32%

Revenue Source	2011-12	2012-13	2013-14	Difference	Percent
*** Debt Service Fund ***					
Balance Brought Forward	247,736	403,151	0	(403,151)	-100.00%
Local Funds					
Ad Valorem Taxes					
Property Taxes	7,940,909	7,945,181	8,122,323	177,142	2.23%
Tax Sales & Redemptions	335,048	203,092	206,683	3,591	1.77%
Fees in Lieu	797,241	782,499	796,333	13,834	1.77%
Earnings on Investments	2,269	0	0	0	0.00%
Total Local Funds	9,075,467	8,930,772	9,125,339	194,567	2.18%
Other Funds					
Bond Premium/(Discount)	0	0	0	0	0.00%
Issuance of Refunding Bonds	0	0	0	0	0.00%
Escrow - Refunding Bonds	0	0	0	0	0.00%
Total Other Funds	0	0	0	0	0.00%
Total Debt Service Fund	9,323,203	9,333,923	9,125,339	(208,584)	-2.23%

Revenue Source	2011-12	2012-13	2013-14	Difference	Percent
*** Capital Outlay Fund ***					
Balance Brought Forward	3,471,526	2,975,112	1,480,000	(1,495,112)	-50.25%
Local Funds					
Ad Valorem Taxes					
Property Taxes	1,663,052	1,673,014	1,703,723	30,709	1.84%
Tax Sales & Redemptions	70,169	42,765	43,354	589	1.38%
Fees in Lieu	166,965	164,770	167,037	2,267	1.38%
Earnings on Investments					
Regular Investments	39,122	30,000	30,000	0	0.00%
Construction Fund	18,653	0	0	0	0.00%
Miscellaneous Income				0	0.00%
Other Miscellaneous	565	0	0	0	0.00%
Total Local Funds	1,958,525	1,910,549	1,944,114	33,565	1.76%
State Funds					
Restricted Grants in Aid					
Capital Outlay Equalization	519,971	530,083	85,774	(444,309)	-83.82%
Total State Funds	519,971	530,083	85,774	(444,309)	-83.82%

Other Funds

Sale/Comp for Loss of Fixed Assets

Sale of Equipment	4,199	6,000	6,000	0	0.00%
G.O. Bond Proceeds	0	0	0	0	0.00%
Bond Premium/Discount	0	0	0	0	0.00%
Total Other Funds	4,199	6,000	6,000	0	0.00%

Total Capital Outlay Fund

5,954,221	5,421,744	3,515,888	(1,905,856)	-35.15%
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Revenue Source	2011-12	2012-13	2013-14	Difference	Percent
*** School Food Service Fund ***					
Balance Brought Forward	721,859	727,104	700,000	(27,104)	-3.73%
Local Funds					
Lunch Ticket Sales					
Student Lunches	2,117,469	2,100,000	2,200,000	100,000	4.76%
Adult Lunches	86,670	80,000	80,000	0	0.00%
Other Local Revenue	39,517	35,000	40,400	5,400	15.43%
Total Local Funds	2,243,656	2,215,000	2,320,400	105,400	4.76%
State Funds					
Restricted Grants in Aid					
State Allocation	800,798	800,000	800,000	0	0.00%
Total State Funds	800,798	800,000	800,000	0	0.00%
Federal Funds					
Restricted Grants in Aid					
Federal Allocation	1,894,059	1,936,500	1,900,000	(36,500)	-1.88%
Federal Breakfast	211,818	210,000	200,000	(10,000)	-4.76%
Federal CCFP Foods	25,987	25,000	25,000	0	0.00%
Summer Special Food	32,641	45,000	15,750	(29,250)	-65.00%
HUSC	5,002	0	0	0	0.00%
USDA Commodities	378,230	500,000	500,000	0	0.00%
Total Federal Funds	2,547,737	2,716,500	2,640,750	(75,750)	-2.79%
Total Food Service Funds	6,314,050	6,458,604	6,461,150	2,546	0.04%

Revenue Source	2011-12	2012-13	2013-14	Difference	Percent
*** Trust & Agency Fund ***					
School Accounts					
Balance Brought Forward	344,141	424,997	400,000	(24,997)	-5.88%
Local Funds					
Earnings on Investments	10,560	7,000	7,000	0	0.00%
Contributions & Donations	397,650	340,000	350,000	10,000	2.94%
Other Local Revenues	0	0	0	0	0.00%
Total Local Funds	408,209	347,000	357,000	10,000	2.88%
Total Trust & Agency Funds	752,350	771,997	757,000	(14,997)	-1.94%
Grand Total All Funds	123,752,272	130,144,715	126,057,452	(4,087,263)	-3.14%

Revenue Source	2011-12	2012-13	2013-14	Difference	Percent
*** Summary of Revenues ***					
Balance Brought Forward	10,681,602	11,070,469	7,605,394	(3,465,075)	-31.30%
Local Funds	36,521,608	36,410,754	36,582,100	171,346	0.47%
State Funds	66,362,394	71,485,394	72,371,932	886,538	1.24%
Federal Funds	10,163,666	11,165,871	9,479,084	(1,686,787)	-15.11%
Other Funds	23,001	12,227	18,942	6,715	54.92%
Grand Total All Funds	123,752,272	130,144,715	126,057,452	(4,087,263)	-3.14%

**CACHE COUNTY SCHOOL DISTRICT
EXPENDITURE BUDGET COMPARISON**

6/24/2013

2013-14

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Expenditure Budget	2011-12	2012-13	2013-14	Difference	Percent
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*** General Fund ***

Instruction

Salaries - Teacher	34,460,702	35,366,248	35,988,991	622,743	1.76%
Salaries - Substitute Teacher	0	25,000	25,000	0	0.00%
Salaries - Para Prof	4,626,338	5,453,659	4,349,599	(1,104,060)	-20.24%
Employee Benefits	16,978,904	17,241,806	18,436,851	1,195,045	6.93%
Purchased Professional Services	1,617,106	1,770,982	1,620,051	(150,931)	-8.52%
Purchased Property Services	221,959	191,216	41,500	(149,716)	-78.30%
Other Purchased Services	217,929	325,717	266,626	(59,091)	-18.14%
Supplies & Materials	2,340,426	3,388,098	3,792,247	404,149	11.93%
Property	1,552,397	3,201,504	1,972,192	(1,229,312)	-38.40%
Other	103,784	120,290	110,000	(10,290)	-8.55%
Total Instruction	62,119,545	67,084,520	66,603,057	(481,463)	-0.72%

Supporting Services

Student Services

Salaries - Guidance	1,052,862	1,171,921	1,222,970	51,049	4.36%
Salaries - Guidance (Para Prof)	121,209	125,400	124,848	(552)	-0.44%
Salaries - Health Nurse	243,335	245,734	257,587	11,853	4.82%
Salaries - Psychological	217,947	220,167	226,931	6,764	3.07%
Salaries - Secretarial	67,965	71,488	72,336	848	1.19%
Employee Benefits	740,498	826,951	875,314	48,363	5.85%
Purchased Professional Services	3,722	5,500	2,500	(3,000)	-54.55%
Other Purchased Services	2,716	26,446	12,000	(14,446)	-54.62%
Supplies & Materials	46,254	121,325	30,996	(90,329)	-74.45%
Property	18,583	25,235	25,347	112	0.44%
Total Student Services	2,515,090	2,840,167	2,850,829	10,662	0.38%

Instructional Staff

Salaries - Supervisors	644,471	674,360	622,800	(51,560)	-7.65%
Salaries - Media	1,183,854	898,761	756,014	(142,747)	-15.88%
Salaries - TIPS	0	1,000	1,000	0	0.00%
Salaries - Para Prof	46,934	130,000	193,932	63,932	49.18%
Salaries - Secretarial	274,038	285,673	295,344	9,671	3.39%
Employee Benefits	952,639	958,122	906,990	(51,132)	-5.34%
Purchased Professional Services	123,350	490,985	180,800	(310,185)	-63.18%
Purchased Property Services	70,200	143,942	155,000	11,058	7.68%
Other Purchased Services	10,059	57,227	51,150	(6,077)	-10.62%
Supplies & Materials	149,174	186,793	47,910	(138,883)	-74.35%
Property	1,405	2,750	3,773	1,023	37.20%
Total Instructional Staff	3,456,124	3,829,613	3,214,713	(614,900)	-16.06%

District Administration

Salaries	223,637	221,876	224,222	2,346	1.06%
Employee Benefits	130,798	118,820	124,581	5,761	4.85%
Purchased Professional Services	8,567	31,000	69,000	38,000	122.58%
Other Purchased Services	14,351	29,000	25,000	(4,000)	-13.79%
Supplies & Materials	29,943	26,000	41,000	15,000	57.69%
Other	52,347	56,899	42,800	(14,099)	-24.78%
Total District Administration	459,642	483,595	526,603	43,008	8.89%

School Administration

Salaries - Principals	2,590,167	2,630,080	2,687,134	57,054	2.17%
Salaries - Secretarial	971,064	948,196	965,452	17,256	1.82%
Salaries - Office Aides	129,146	122,876	132,634	9,758	7.94%
Employee Benefits	1,524,634	1,548,981	1,698,874	149,893	9.68%
Other Purchased Services	21,965	70,529	26,888	(43,641)	-61.88%
Total School Administration	5,236,975	5,320,662	5,510,982	190,320	3.58%

Business (includes Personnel & Technology)

Salaries - Business Office	339,631	350,258	358,539	8,281	2.36%
Salaries - Personnel	210,004	211,004	208,106	(2,898)	-1.37%
Salaries - Technology	519,768	491,235	515,830	24,595	5.01%
Employee Benefits	473,923	452,506	507,328	54,822	12.12%
Purchased Professional Services	57,057	61,414	54,246	(7,168)	-11.67%
Purchased Property Services	89,071	105,000	105,500	500	0.48%
Other Purchased Services	58,875	63,088	63,088	0	0.00%
Supplies & Materials	12,323	36,750	18,750	(18,000)	-48.98%
Property	0	1,666	1,666	0	0.00%
Other	199	211	215	4	1.90%
Total Business	1,760,852	1,773,132	1,833,268	60,136	3.39%

Operation & Maintenance of Plant

Salaries - Custodian & Maint.	2,910,619	3,005,752	2,988,911	(16,841)	-0.56%
Employee Benefits	1,412,484	1,410,801	1,455,061	44,260	3.14%
Purchased Property Services	712,353	1,959,162	615,111	(1,344,051)	-68.60%
Other Purchased Services	411,378	444,464	463,250	18,786	4.23%
Supplies & Materials	1,992,228	2,401,359	2,367,696	(33,663)	-1.40%
Property	6,661	16,916	16,916	0	0.00%
Other	0	2,000	0	(2,000)	-100.00%
Total Oper. & Maint. of Plant	7,445,725	9,240,454	7,906,945	(1,333,509)	-14.43%

Student Transportation

Salaries - Drivers	2,260,192	2,310,167	2,360,000	49,833	2.16%
Salaries - Mechanics	254,809	259,000	265,000	6,000	2.32%
Salaries - Other	464,849	472,000	498,200	26,200	5.55%
Employee Benefits	1,563,539	1,666,645	1,638,000	(28,645)	-1.72%
Purchased Professional Services	6,575	9,000	7,500	(1,500)	-16.67%
Purchased Property Services	17,702	20,000	22,000	2,000	10.00%
Other Purchased Services	153,646	168,700	171,000	2,300	1.36%
Supplies & Materials	1,363,139	1,284,641	1,441,377	156,736	12.20%
Property	8,909	29,418	20,000	(9,418)	-32.01%
Other	27,148	35,000	43,304	8,304	23.73%
Total Student Transportation	6,120,507	6,254,571	6,466,381	211,810	3.39%

Total Supporting Services	26,994,915	29,742,194	28,309,721	(1,432,473)	-4.82%
Increase/(Decrease) in Inventory	9,788	0	0	0	0.00%
Total General Fund	89,124,248	96,826,714	94,912,778	(1,913,936)	-1.98%
Designated Reserves					
Undistributed Reserve	0	1,600,000	1,600,000	0	0.00%
Fire Insurance Deductible	0	30,000	30,000	0	0.00%
SV Rec Center - Building Repair	0	110,778	140,144	29,366	26.51%
Total Designated Reserves	0	1,740,778	1,770,144	29,366	1.69%

Expenditure Budget	2011-12	2012-13	2013-14	Difference	Percent
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*** Student Activity Fund ***

School Accounts

Purchased Professional Services	372,391	525,000	525,000	0	0.00%
Purchased Property Services	25,092	150,000	150,000	0	0.00%
Other Purchased Services	1,316,437	1,675,000	1,675,000	0	0.00%
Supplies & Materials	1,972,410	4,998,489	4,996,000	(2,489)	-0.05%
Property	75,910	175,000	175,000	0	0.00%
Other	350,421	370,000	370,000	0	0.00%
Total Student Activity Fund	4,112,660	7,893,489	7,891,000	(2,489)	-0.03%

Expenditure Budget	2011-12	2012-13	2013-14	Difference	Percent
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*** Non K-12 Programs Fund ***

Instruction

Salaries - Teacher	716,136	793,501	736,705	(56,796)	-7.16%
Salaries - Para Prof	276,441	319,683	364,906	45,223	14.15%
Employee Benefits	409,192	425,557	402,158	(23,399)	-5.50%
Purchased Professional Services	28,524	38,766	0	(38,766)	-100.00%
Other Purchased Services	1,781	7,500	2,405	(5,095)	-67.93%
Supplies & Materials	47,371	22,278	30,287	8,009	35.95%
Property	12,057	0	0	0	0.00%
Total Instruction	1,491,502	1,607,285	1,536,461	(70,824)	-4.41%

Supporting Services

Salaries	58,290	54,859	56,343	1,484	2.71%
Employee Benefits	78,127	29,035	22,347	(6,688)	-23.03%
Purchased Professional Services	514	60	60	0	0.00%
Total Supporting Services	136,931	83,954	78,750	(5,204)	-6.20%

Fund Transfer

3,002	6,227	8,942	2,715	43.60%
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Total Non K-12 Programs Fund

1,631,435	1,697,466	1,624,153	(73,313)	-4.32%
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Expenditure Budget	2011-12	2012-13	2013-14	Difference	Percent
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*** Debt Service Fund ***

Debt Service

Costs of Issuance	0	0	0	0	0.00%
Interest	3,450,052	3,232,780	3,007,218	(225,562)	-6.98%
Redemption of Principle	5,470,000	5,695,000	6,115,000	420,000	7.37%
Miscellaneous	0	406,143	3,121	(403,022)	-99.23%
Total Debt Service	8,920,052	9,333,923	9,125,339	(208,584)	-2.23%

Total Debt Service Fund

8,920,052	9,333,923	9,125,339	(208,584)	-2.23%
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Expenditure Budget	2011-12	2012-13	2013-14	Difference	Percent
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*** Capital Outlay & Debt Service Fund ***

Facilities Acquisition & Construction

Purchased Property Services	329,512	525,600	363,455	(162,145)	-30.85%
Land & Improvements	9,921	1,527,566	600,000	(927,566)	-60.72%
Buildings	1,182,474	1,385,706	874,123	(511,583)	-36.92%
Equipment	1,460,742	1,902,872	1,578,310	(324,562)	-17.06%
Total Facilities Acq. & Construct.	2,982,649	5,341,744	3,415,888	(1,925,856)	-36.05%

Other Uses of Funds

Debt Service - Costs of Issuance	0	0	0	0	0.00%
Increase/(Decrease) in Inventory	(3,540)	0	0	0	0.00%
Total Other Uses of Funds	(3,540)	0	0	0	0.00%

Total Captl Outlay & Debt Serv.

2,979,109	5,341,744	3,415,888	(1,925,856)	-36.05%
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Designated Reserves

Band Uniform Reserve	0	80,000	100,000	20,000	25.00%
Total Designated Reserves	0	80,000	100,000	20,000	25.00%

Expenditure Budget	2011-12	2012-13	2013-14	Difference	Percent
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*** School Food Service Fund ***

Salaries	1,546,698	1,594,000	1,542,600	(51,400)	-3.22%
Employee Benefits	1,023,449	1,237,104	1,012,300	(224,804)	-18.17%
Purchased Professional Services	28,997	31,500	46,300	14,800	46.98%
Purchased Property Services	9,552	11,000	20,000	9,000	81.82%
Other Purchased Services	15,014	16,000	14,000	(2,000)	-12.50%
Supplies & Materials	2,813,214	3,415,000	3,528,250	113,250	3.32%
Property	131,948	147,000	290,700	143,700	97.76%
Other	2,486	7,000	7,000	0	0.00%
Increase/(Decrease) in Inventory	15,587	0	0	0	0.00%

Total School Food Service Fund

5,586,946	6,458,604	6,461,150	2,546	0.04%
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Expenditure Budget	2011-12	2012-13	2013-14	Difference	Percent
*** Trust & Agency Fund ***					
School Accounts					
Salaries	36,400	34,000	40,768	6,768	19.91%
Employee Benefits	2,890	2,689	3,237	548	20.38%
Purchased Professional Services	400	225	500	275	122.22%
Purchased Property Services	0	0	0	0	0.00%
Other Purchased Services	3,935	10,000	10,000	0	0.00%
Supplies & Materials	283,728	725,083	702,495	(22,588)	-3.12%
Property	0	0	0	0	0.00%
Other	0	0	0	0	0.00%
Total School Accounts	327,353	771,997	757,000	0	-1.94%
Total Trust & Agency Fund	327,353	771,997	757,000	0	-1.94%
Grand Total All Funds	112,681,803	128,323,937	124,187,308	(4,121,632)	-3.22%

Fund Summary / Revenue	2011-12	2012-13	2013-14	Difference	Percent
General Fund	93,011,863	98,567,492	96,682,922	(1,884,570)	-1.91%
Student Activity Fund	6,765,149	7,893,489	7,891,000	(2,489)	-0.03%
Non K-12 Programs Fund	1,631,435	1,697,466	1,624,153	(73,313)	-4.32%
Debt Service Fund	9,323,203	9,333,923	9,125,339	(208,584)	-2.23%
Capital Outlay Fund	5,954,221	5,421,744	3,515,888	(1,905,856)	-35.15%
School Food Service Fund	6,314,050	6,458,604	6,461,150	2,546	0.04%
Trust & Agency Fund	752,350	771,997	757,000	(14,997)	-1.94%
Totals / Balance on Hand	123,752,272	130,144,715	126,057,452	(4,087,263)	-3.14%

Fund Summary / Expenditure	2011-12	2012-13	2013-14	Difference	Percent
General Fund	89,124,248	98,567,492	96,682,922	(1,884,570)	-1.91%
Student Activity Fund	4,112,660	7,893,489	7,891,000	(2,489)	-0.03%
Non K-12 Programs Fund	1,631,435	1,697,466	1,624,153	(73,313)	-4.32%
Debt Service Fund	8,920,052	9,333,923	9,125,339	(208,584)	-2.23%
Capital Outlay Fund	2,979,109	5,421,744	3,515,888	(1,905,856)	-35.15%
School Food Service Fund	5,586,946	6,458,604	6,461,150	2,546	0.04%
Trust & Agency Fund	327,353	771,997	757,000	(14,997)	-1.94%
Totals / Balance on Hand	112,681,803	130,144,715	126,057,452	(4,087,263)	-3.14%

Fund Summary / Ending Balance	2011-12	2012-13	2013-14	Difference	Percent
General Fund	3,887,616	0	0	0	0.00%
Student Activity Fund	2,652,489	0	0	0	0.00%
Non K-12 Programs Fund	0	0	0	0	0.00%
Debt Service Fund	403,151	0	0	0	0.00%
Capital Outlay Fund	2,975,112	0	0	0	0.00%
School Food Service Fund	727,104	0	0	0	0.00%
Trust & Agency Fund	424,997	0	0	0	0.00%
Totals / Balance on Hand	11,070,469	0	0	0	0.00%

CACHE COUNTY SCHOOL DISTRICT
Discretionary General Fund Revenue Comparison
FY14 - FY13

	<u>FY14</u>	<u>FY13</u>	<u>Difference</u>	<u>6/24/13 Percentage</u>
State Revenue				
Grades K-12	43,548,778	42,248,865	1,299,913	2.98%
Professional Staff	4,047,120	3,921,292	125,828	3.11%
Recapture of Special Purpose Optional	211,220	206,548	4,672	2.21%
Flexible Allocation - WPU Distribution	606,116	608,574	(2,458)	-0.41%
Voted Leeway	9,182,144	9,041,616	140,528	1.53%
Board Leeway	2,295,536	2,260,404	35,132	1.53%
Class Size Reduction Grade K-8	2,812,473	2,788,988	23,485	0.84%
Charter School Funding Deduction	(180,000)	(180,000)	-	0.00%
Total - State Revenue	62,523,387	60,896,287	1,627,100	2.60%
Federal Revenue				
Forest Reserve	110,000	140,000	(30,000)	-27.27%
Total - Federal Revenue	110,000	140,000	(30,000)	-27.27%
Total - State & Federal Revenue	62,633,387	61,036,287	1,597,100	2.55%
Local Revenue				
Unappropriated Fund Balance	-	903,604	(903,604)	#DIV/0!
Carry-Over Budget Balances	2,133,778	2,671,323	(537,545)	-25.19%
Investment Earnings	130,000	125,000	5,000	3.85%
Indirect Costs	441,285	422,392	18,893	4.28%
Rental - Building	65,000	60,000	5,000	7.69%
Rental - Land	5,000	2,000	3,000	60.00%
Textbook Rental	56,000	62,000	(6,000)	-10.71%
Smithfield City - Recreation Center	80,541	104,342	(23,801)	-29.55%
Miscellaneous Services	140,000	135,000	5,000	3.57%
Miscellaneous	30,000	70,430	(40,430)	-134.77%
Property Taxes - 10% of Basic	772,496	763,282	9,214	1.19%
Total - Local Revenue	3,854,100	5,319,373	(1,465,273)	-38.02%
Total Revenue	66,487,487	66,355,660	131,827	0.20%

CACHE COUNTY SCHOOL DISTRICT
Budget Syllabus
Fiscal Year 2013-14

6/24/2013

General Fund

A. State Revenue Sources

* WPU Value (Budget Year)	2,899
* WPU Value (Current Year)	2,842

1- K-12 Enrollment

Input Factors:

* Second Qtr Total Enrollment (Prior Yr.) [See Appendix A]	15,786
* Second Qtr K Enrollment (Prior Yr.) [See Appendix A]	1,213
* Second Qtr Grade 12 Enroll less YIC (Prior Yr.) [See Appendix A]	1,028
* Second Qtr Grade SCH Enrollment (Prior Yr.) [See Appendix A]	331
* Second Qtr YIC Enrollment (Prior Yr.) [See Appendix A]	6
* Student coming from Edith Bowen/Thomas Edison Charter Schl	90
* Live Births - 2008	2,513
* K/Births Factor	51.25%
* Oct-1 Grades K-12 Enrollment (Prior Yr.) [See Appendix B] (Include Self-Contained Handicapped & YIC)	15,882

Prior Year Enrollment

Kindergarten

Second Qtr K Enrollment (Prior Yr.)	1,213
* Reduction Factor (for Over-Estimation)	0.9940
Factored Kindergarten Enrollment Estimated (Prior Yr.)	1,206

Grades 1-12

Second Qtr Grades 1-12 Enrollment (Prior Yr.)	14,236
* Reduction Factor (for Over-Estimation)	0.9924
Factored 1-12 Enrollment Estimated (Prior Yr.)	14,128

Estimated Oct-1 Enrollment (Budget Year)

Estimated Grades 1-12 Enrollment (Budget Yr.)	14,421
Estimated K Enrollment (Budget Yr.)	1,288
Estimated Self-Contained Handicapped (Budget Yr.)	331
Plus: Students Transferring from Thomas Edison Charter Schls	90
Less: Students Transferring to Intech Collegiate Charter School	0
Estimated Total Enrollment (Budget Yr.)	16,130

Growth Rate

Estimated Oct-1 Enrollment (Budget Yr.)	16,130
Actual Oct-1 Enrollment (Prior Yr.)	15,882
Growth Factor (Budget/Current)	1.0156

Prior Year Plus Growth Calculation

Note: USOE guarantees Prior Year Enrollment (No negative growth)

1(a): Kindergarten			
Applicable Growth Factor	1.0156		
Factored Kindergarten Enrollment Estimated (Prior Yr.)	1,206		
Estimated Kindergarten Enrollment for Funding	<u>1,225</u>		
WPU Generation Calculation			
Factored Estimated Kindergarten Enrollment for Funding	1,225		
WPU Multiplier - Kindergarten	<u>55%</u>		
WPU Generation - Kindergarten	674		
Dollars Generated by WPU for Budget Year			
WPU: Final Factored Enrollment (Budget Yr.)	674		
Value Per WPU (Budget Year)	<u>2,899</u>		
Estimated Kindergarten Funding (Budget Year)	<u>1,953,926</u>	1,953,926	
1(b): Grades 1-12			
Applicable Growth Factor	1.0156		
Factored 1-12 Enrollment Estimated (Prior Yr.)	14,128		
Estimated 1-12 Enrollment for Funding	<u>14,348</u>		
WPU Generation Calculation			
Factored Estimated 1-12 Enrollment for Funding	14,348		
WPU Multiplier - 1-12	<u>100%</u>		
WPU Generation - 1-12	14,348		
Dollars Generated by WPU for Budget Year			
WPU: Final Factored Enrollment (Budget Yr.)	14,348		
Value Per WPU (Budget Year)	<u>2,899</u>		
Estimated 1-12 Funding (Budget Year)	<u>41,594,852</u>	41,594,852	
2- Professional Staff			
Estimated Budget Year WPUs (K-12)	15,022.000		
Prior Year Actual Staff Ratio	<u>0.092933</u>		
Estimated Budget Year Funding (WPU)	1,396.040	4,047,120	
Prior Year Staff Ratio: FY08	0.088960		
Prior Year Staff Ratio: FY09	0.088043		
Prior Year Staff Ratio: FY10	0.088015		
Prior Year Staff Ratio: FY11	0.090931		
Prior Year Staff Ratio: FY12	0.090932		
Estimated Current Year Staff Ratio: FY13 (FY11 actual)	0.092933		
3- Recapture of Special Purpose Optional Funding			
* Adjusted State Estimate		211,220	
4- Flexible Allocation - WPU Distribution			
* State Estimate		606,116	
5- Voted Leeway			
WPUs: Basic Program			
K-12	15,022.000		
Professional Staff	1,396.040		
* Special Education -- Add-On	1,822.254		
* Special Education -- Self-Contained	367.728		
* Special Education -- Pre-School	424.036		
* Special Education -- Extended Yr/Severely Disabled	9.532		
* Special Education -- State Impact Aid (estimate)	49.927		
* Applied Technology -- Add-On	913.598		
* Applied Technology -- Set-Aside	0.000		

* Class Size Reduction -- K-8 Grade	970.177	
Total Basic Program WPUs	20,975.292	
* State Guaranteed Value per WPU per .001600 Tax Rate	437.76	
Estimated Funding (Total Basic Program WPUs x Rate)		9,182,144
6- Board Leeway		
Total Basic Program WPUs	20,975.292	
* State Guaranteed Value per WPU per .000400 Tax Rate	109.44	
Estimated Funding (Total Basic Program WPUs x Rate)		2,295,536
7- Class Size Reduction K-8		
* Adjusted USOE Projection	2,812,473	
* Plus: Retirement/Social Security (See Appendix E)	-	
* Less: Recapture of SPO (See Appendix D)	-	2,812,473
8- Charter School Funding Deduction		
* USOE Estimate		(180,000)
Total State Revenue		62,523,387

B. Local Revenue Sources

1- Investment Earnings		
* District Estimate	130,000	
Actual Revenue - FY08	805,851	
Actual Revenue - FY09	447,297	
Actual Revenue - FY10	197,327	
Actual Revenue - FY11	143,731	
Actual Revenue - FY12	108,616	
Budget Estimate - FY13	125,000	
Budget Estimate - FY14	130,000	130,000
2- Indirect Costs		
Restricted Rate		
* Restricted Indirect Cost Rate - Current Year	1.67%	
* Restricted Indirect Cost Rate - Budget Year	1.93%	
Rate Change Factor	115.57%	
Actual Revenue - FY09	181,077	
Actual Revenue - FY10	195,612	
Actual Revenue - FY11	139,144	
Actual Revenue - FY12	125,599	
Budget Estimate - FY13 (Current Yr. Estimate x Rate Factor)	124,753	
Budget Estimate - FY14 (Prior Yr. Actual x Rate Factor)	144,864	144,864
Unrestricted Rate		
* Non-Restricted Indirect Cost Rate - Current Year	10.47%	
* Non-Restricted Indirect Cost Rate - Budget Year	11.20%	
Rate Change Factor	106.97%	
Actual Revenue - FY09	272,825	
Actual Revenue - FY10	246,837	
Actual Revenue - FY11	210,832	
Actual Revenue - FY12	247,321	
Budget Estimate - FY13 (Current Yr. Estimate x Rate Factor)	267,843	
Budget Estimate - FY14 (Prior Yr. Actual x Rate Factor)	296,421	296,421

3- Rent from Schools			
* District Estimate	65,000		
Actual Revenue - FY09	68,628		
Actual Revenue - FY10	61,368		
Actual Revenue - FY11	65,654		
Actual Revenue - FY12	71,894		
Estimated Revenue - FY13	60,000		
Budget Estimate - FY14	65,000	65,000	
4- Land Lease Revenue			
* District Estimate	5,000		
Actual Revenue - FY09	750		
Actual Revenue - FY10	0		
Actual Revenue - FY11	4,501		
Actual Revenue - FY12	1,500		
Estimated Revenue - FY13	2,000		
Budget Estimate - FY14	5,000	5,000	
5- Textbook Rental			
* District Estimate	56,000		
Actual Revenue - FY09	66,910		
Actual Revenue - FY10	68,713		
Actual Revenue - FY11	61,380		
Actual Revenue - FY12	55,100		
Estimated Revenue - FY13	62,000		
Budget Estimate - FY14	56,000	56,000	
6- Miscellaneous			
* District Estimate	30,000		
Actual Revenue - FY09	22,986		
Actual Revenue - FY10	21,565		
Actual Revenue - FY11	99,421		
Actual Revenue - FY12	32,418		
Estimated Revenue - FY13	70,430		
Budget Estimate - FY14	30,000	30,000	
7- Remaining Unappropriated Fund Balance - FY13			
* District Estimate	0	0	
8- 10% of Basic Property Taxes			
* District Estimate	772,496	772,496	
Total Local Revenue		<hr/>	<hr/>
		1,499,781	

C. Federal Revenue Sources**1- Forest Reserve**

* District Estimate	110,000	
Actual Revenue - FY09	208,483	
Actual Revenue - FY10	201,983	
Actual Revenue - FY11	163,319	
Actual Revenue - FY12	162,073	
Estimated Revenue - FY13	140,000	
Budget Estimate - FY14	110,000	110,000

Total Federal Revenue

110,000**D. Other Miscellaneous Funds**

1- Carry-Over Budget Balances	2,133,778
2- Miscellaneous Service	140,000
3- Smithfield City - Recreation Center	80,541

Total Revenue - General Fund

66,487,487

CACHE COUNTY SCHOOL DISTRICT
General Budget Worksheet
2013-14

6/24/2013

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<u>Revenue</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
	(Actual)	(Actual)	(Budgeted)	(Proposed)
State				
Grades K-12	37,360,964	41,367,799	42,248,865	43,548,778
Professional Staff	3,397,762	3,754,846	3,921,292	4,047,120
Recapture of Special Purp Optional	230,517	189,157	206,548	211,220
Flexible Allocation - WPU Distribution	4,462,048	600,708	608,574	606,116
Voted Leeway	8,024,466	8,869,671	9,041,616	9,182,144
Board Leeway	2,006,121	2,217,393	2,260,404	2,295,536
Class Size Reduction	2,421,361	2,738,416	2,788,988	2,812,473
Charter School Funding Deduction	-141,721	-162,544	-180,000	-180,000
Total State Revenue	57,761,517	59,575,447	60,896,287	62,523,387
Local				
Unappropriated Fund Balance	693,098	689,650	903,604	0
Carry-Over Budget Balances	3,444,279	2,846,921	2,671,323	2,133,778
Investment Earnings	143,731	108,616	125,000	130,000
Indirect Costs	349,976	372,919	422,392	441,285
Private Tuition	0	8,886	0	0
Out-Of-State Tuition	500	0	0	0
Rent from School	65,654	71,894	60,000	65,000
Rent - Land	4,501	1,500	2,000	5,000
Rent - Textbooks	61,380	55,100	62,000	56,000
Miscellaneous Services	136,724	141,239	135,000	140,000
Miscellaneous - Stipends	931	0	0	0
Miscellaneous - Nurses	0	0	0	0
Miscellaneous	99,421	32,418	70,430	30,000
Smithfield City - Recreation Center	79,230	119,832	104,342	80,541
Property Tax - 10% of Basic	609,200	764,617	763,282	772,496
Total Local Revenue	5,688,625	5,213,590	5,319,373	3,854,100
Federal				
Forest Reserve	163,319	162,073	140,000	110,000
Total Federal Revenue	163,319	162,073	140,000	110,000
Total Revenue	63,613,461	64,951,109	66,355,660	66,487,487

<u>Expenditures</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
	(Actual)	(Actual)	(Budgeted)	(Proposed)
Instructional				
Salaries - Teachers	22,076,235	22,848,021	22,838,650	24,012,850
Salaries - CSR Teachers (State Approp.)	1,396,136	1,619,391	1,641,153	1,630,509
Salaries - Bonus	0	0	276,033	0
Salaries - Miscellaneous Services	106,197	116,793	105,300	107,775
Salaries - Stipends	279,349	272,894	293,622	293,622
Salaries - Sub Teachers	1,000	0	25,000	25,000
Para Profs	42,416	-63,428	259,828	0
Para Profs - CSR (State Approp.)	383,862	383,567	393,100	398,500
Para Profs - CSR (Brd Lwy)	661,175	635,464	670,800	679,369
Retirement	4,241,329	4,579,849	5,004,714	5,567,427
Social Security	1,827,843	1,884,316	1,917,307	2,021,793
Early Retirement Incentive	123,082	45,079	3,222	0
Unused Sick Leave	118,598	139,020	100,000	100,000
Termination Payout	336,000	455,800	400,000	450,000
H&A Insurance	5,446,277	5,387,151	4,834,824	5,091,580
Workmans Comp	85,830	73,953	78,105	79,641
Unemployment	17,955	21,102	27,600	25,000
Contract Service - YMP	74,672	0	0	0
Contract Service - Substitute Teachers	520,483	551,020	550,000	575,000

Contract Service - Elementary String Progra	50,338	50,338	52,000	69,300
Contract Service - Other	200	100	0	2,000
Contract Service - Resource Officers	125,854	125,854	125,854	125,854
Contract Service - Trainer	19,603	19,603	19,603	19,603
Contract Service - Drug Testing	0	15,941	3,002	0
Repair - Equipment	144,616	207,826	155,516	8,500
Travel - Secondary	4,177	3,794	4,500	4,500
Instructional Supplies	698,824	576,350	654,160	798,111
Instructional Supplies - Extra Curricular	0	4,257	0	0
District Orchestra	698	1,662	2,000	2,000
Textbooks - Regular	376,031	220,266	963,397	696,000
E.T.I. Program	287,778	450,453	385,190	395,954
Subsidy - Special Education	160,119	0	0	0
Subsidy - Staff Development	0	210,577	80,000	0
Subsidy - Swimming Pool	-15,070	3,081	0	0
Subsidy - Summer School Teaching	-408	-500	0	0
Subsidy - Secondary Literacy Program	20,250	20,000	20,000	20,000
CTE - Local Effort	1,640,539	1,640,539	1,847,641	1,884,698
Subsidy - ISS Block Grant	0	0	0	0
Subsidy - Educator Salary Adjustment	105,503	75,561	152,668	210,000
Instructional Equipment	-13,743	110,291	90,117	0
Elementaries - In Lieu of Fundraising	48,032	47,952	48,000	48,000
Middle Schl - Vending During Lunch	12,000	12,000	12,000	12,000
Cache Education Foundation - Support	40,000	40,000	40,000	40,000
Miscellaneous	1,057	3,834	5,000	5,000
Total Instructional	41,444,835	42,789,771	44,079,906	45,399,586
Student Services				
Salaries - Counselor	847,352	882,322	908,294	942,376
Salaries - Counselor Secretary	50,404	50,404	51,592	52,340
Salaries - Health Service	87,702	90,734	90,734	65,115
Salaries - Health Secretary	6,628	3,966	5,896	5,996
Retirement	242,118	184,395	212,856	238,533
Social Security	73,314	74,877	80,823	81,536
Unused Sick Leave	14,210	0	0	0
Termination Payout	56,000	0	0	0
H&A Insurance	181,394	203,170	210,696	204,724
Workmans Comp	3,029	2,980	3,064	3,101
Travel - Health Service	476	0	0	0
Supplies - Health Service	5,394	472	0	0
Equipment - Health Service	872	0	0	0
Total Student Services	1,568,892	1,493,320	1,563,955	1,593,721
Instructional Staff				
Salaries - Supervisors	232,637	269,483	282,344	270,511
Salaries - TIPS	0	0	1,000	1,000
Sabbatical Leave	0	0	0	0
Salaries - Secretaries	147,183	143,783	135,196	152,140
Retirement	66,460	75,777	87,633	93,034
Social Security	27,015	29,638	33,089	32,410
Early Retirement Incentive	0	0	0	0
Unused Sick Leave	0	0	8,400	0
Unused Vacation	0	0	9,928	0
Accrued Vacation Leave	198	-219	0	0
Termination Payout	0	16,800	54,000	30,000
H&A Insurance	43,932	42,211	43,063	24,960
Workmans Comp	1,080	1,983	1,254	1,237
Inservice Training	4,799	2,553	5,000	5,000
Software Maintenance	138,448	70,200	142,442	155,000
Printing/Publications	0	1,612	3,200	3,200
Travel - Supervisors	298	1,086	2,000	2,000
Subsidy - Assessment	0	0	0	5,000
Supplies - Supervisors	2,038	3,854	4,000	4,000
Total Instructional Staff	664,087	658,761	812,549	779,492

Media Services				
Salaries - Media Teachers	1,094,298	1,096,641	831,561	702,314
Salaries - Media Para Profs	47,076	46,784	125,000	175,932
Retirement	187,926	232,651	193,800	178,132
Social Security	83,300	82,874	73,177	67,186
Early Retirement Incentive	4,330	0	0	0
Unused Sick Leave	0	9,800	0	0
Termination Payout	0	81,000	0	30,000
H&A Insurance	185,923	172,321	217,502	223,600
Workmans Comp	3,181	3,332	2,775	2,551
Other Professional Services	11,486	0	0	0
Library Books	308,123	83,967	99,985	0
Periodicals	6,908	5,198	8,147	0
Audio Visual Materials	16,489	13,242	14,655	0
Total Media	1,949,040	1,827,810	1,566,602	1,379,715
General Administration				
Salaries - Board	20,500	21,000	26,040	26,040
Salaries - Gen Admin.	198,212	202,637	195,836	198,182
Retirement	45,797	48,385	50,225	55,153
Social Security	13,209	13,525	13,789	13,969
Accrued Vacation Leave	2,023	-5,070	0	0
H&A Insurance	55,683	73,306	54,162	54,808
Workmans Comp	607	652	644	651
School Elections	0	0	12,000	50,000
Auditor Services	17,499	8,500	9,000	9,000
Legal Services	2,043	67	10,000	10,000
Travel - Superintendent	6,356	6,055	14,000	10,000
Travel - Board	6,223	8,296	15,000	15,000
Supplies	37,651	29,943	26,000	41,000
USBA Dues	0	12,563	9,728	9,800
USSA Dues	0	3,070	7,171	8,000
Miscellaneous	30,469	36,714	40,000	25,000
Total General Administration	436,271	459,642	483,595	526,603
School Administration				
Salaries - Principals	2,506,728	2,515,168	2,555,080	2,612,134
Salaries - Secretaries	1,025,470	971,064	948,196	965,452
Salaries - Elem Office Aides	132,178	129,146	122,876	132,634
Retirement	609,295	635,773	709,764	769,400
Social Security	263,698	259,918	266,117	273,863
Unused Sick Leave	6,366	0	0	0
Accrued Vacation Leave	496	-33	0	0
Termination Payout	23,000	0	0	60,000
H&A Insurance	632,576	598,936	541,889	562,640
Workmans Comp	11,027	10,501	10,516	10,762
Travel - Principals	13,648	16,939	26,888	26,888
Travel - Conventions	17,587	5,025	43,641	0
Total School Administration	5,242,067	5,142,437	5,224,967	5,413,773
Business				
Salaries - Business Office	334,993	339,631	350,258	358,539
Retirement	64,106	67,632	75,434	78,736
Social Security	23,350	23,997	24,772	25,406
Accrued Vacation Leave	1,838	2,071	0	0
H&A Insurance	64,284	60,643	47,967	48,308
Workmans Comp	929	985	1,016	1,039
Unemployment	1,150	5,463	0	0
Auditor Services	21,249	25,059	22,500	25,000
H&A Insurance Brokerage Fee	24,000	24,000	24,000	24,000
Data Processing - Central Services	0	5,384	12,000	0
Repair - Equipment - Central Services	6,529	0	10,000	7,500
Software Maintenance	83,248	89,071	95,000	98,000
Liability Insurance	44,646	40,181	42,000	42,000

Fidelity Insurance	3,338	3,338	3,338	3,338
Travel	6,767	9,888	10,000	10,000
Supplies	13,262	5,576	15,000	12,000
Supplies - Central Services	17,673	0	15,000	0
Equipment	0	0	1,666	1,666
Dues	190	199	211	215
Total Business	711,551	703,118	750,162	735,747
Personnel				
Salaries	190,178	210,004	211,004	208,106
Retirement	33,137	38,370	42,435	45,702
Social Security	13,226	14,614	13,870	14,608
Accrued Vacation Leave	-695	660	0	0
H&A Insurance	23,192	24,870	23,965	30,124
Workmans Comp	528	609	617	604
Travel	7,212	5,468	7,750	7,750
Supplies	7,611	6,747	6,750	6,750
Total Personnel	274,389	301,343	306,391	313,644
Technology				
Salaries	422,532	468,341	463,014	515,830
Retirement	73,852	85,579	92,130	113,277
Social Security	31,630	34,725	34,027	39,462
Accrued Vacation Leave	5,712	2,894	0	0
H&A Insurance	67,861	80,444	83,595	99,419
Workmans Comp	8,711	9,015	9,650	10,643
Total Technology	610,298	680,998	682,416	778,631
Operation & Maintenance				
Salaries - Custodian (Regular)	1,634,932	1,650,186	1,688,963	1,666,211
Salaries - Bonus	0	0	24,222	0
Salaries - Sweeper	518,665	520,827	548,759	559,035
Salaries - Sub Custodian	45,987	52,376	45,000	45,000
Salaries - Light & Sound	2,591	3,985	4,000	4,000
Salaries - Building Rental	9,493	11,322	10,000	10,000
Salaries - Warehouse	23,931	23,413	24,366	24,954
Retirement	299,983	345,499	382,198	387,546
Social Security	168,885	170,058	176,669	176,675
Unused Sick Leave	0	8,838	14,919	20,000
Unused Vacation	0	0	0	10,000
Accrued Vacation Leave	-274	6,203	0	0
Termination Payout		51,000	30,000	30,000
H&A Insurance - Custodial	457,328	452,594	422,778	431,369
Workmans Comp	59,059	65,436	76,706	74,827
Unemployment Comp.	1,971	3,224	3,000	3,000
Water	120,080	136,295	137,000	140,000
Sewer	96,618	113,006	110,000	120,000
Garbage Removal	137,955	139,312	145,000	160,000
Contract Custodial Service	37,538	34,485	35,000	30,000
Fire Insurance	203,080	193,331	200,000	220,000
Energy Project - Service Costs	55,876	57,922	58,000	72,000
Telephone	148,520	128,983	160,000	160,000
Travel	33,932	40,724	35,000	42,000
Supplies - Custodial	285,117	243,209	316,484	228,696
Heat for Building	678,713	538,993	750,000	750,000
Electricity	1,069,306	1,136,910	1,250,000	1,300,000
Equipment	11	0	0	0
Miscellaneous	300	0	2,000	0
Snow Removal	81,256	39,163	75,000	75,000
Retirement - Snow Removal	185	17	0	0
Social Security - Snow Removal	79	7	0	0
Workmans Comp - Snow Removal	27	3	0	0
Repair - Buildings & Grounds	0	0	1,391,771	12,011
Sky View/Smithfield City Rec Cntr Operation	233,133	377,468	308,366	340,896

Property	0	0	0	0
Total Operation & Maintenance	6,404,278	6,544,788	8,425,201	7,093,220
Maintenance				
Salaries	496,090	484,935	494,133	510,212
Retirement	81,097	85,132	93,517	105,209
Social Security	36,632	35,994	36,270	39,032
H&A Insurance	97,075	97,562	86,712	90,180
Workmans Comp	11,631	12,310	13,746	16,527
Building Construction	0	0	0	0
Total Maintenance	722,525	715,933	724,378	761,160
EEI - Energy Management Program				
Salary	27,837	27,837	27,837	28,175
Retirement	4,863	5,086	5,492	6,091
Social Security	2,076	2,077	2,050	2,056
H&A Insurance	6,842	6,741	6,023	6,264
Workers Comp	735	857	896	909
Telephone	1,007	642	1,000	700
Travel	5,033	6,729	5,000	5,000
Supplies	1,923	1,526	2,000	2,000
Total Energy Management Program	50,315	51,495	50,298	51,195
Reserve Balances				
Undistributed Reserve	1,600,000	1,600,000	1,600,000	1,600,000
Early Retirement Incentive	48,994	3,222	0	0
Fire Insurance Deductible	30,000	30,000	30,000	30,000
Carry Forward Balance	1,158,462	1,038,101	0	0
Total Reserves	2,837,456	2,671,323	1,630,000	1,630,000
Other Uses of Funds				
Subsidy - Pupil Transportation	0	0	0	0
Bonus - Cust/Food Service	0	0	19,812	0
FSA/HSA Fees	7,805	6,767	35,428	31,000
Other	0	0	0	0
Total Other Uses of Funds	7,805	6,767	55,240	31,000
Total Expenditures	62,923,811	64,047,506	66,355,660	66,487,487
Balance	689,650	903,604	0	0

Cost of Steps 967,629
 Cost of H&A 4.00% Increase 264,153
 1.0% COLA = \$474693 (for all employees - discretionary funds)

CACHE COUNTY SCHOOL DISTRICT
Capital Outlay Fund
3-Year Budget Comparison

6/24/2013	2011-12	2012-13	2013-14
	<u>Actual Amt.</u>	<u>Budgeted Amt.</u>	<u>Proposed Amt.</u>
Revenue			
Balance Brought Forward	947,891	1,267,546	800,000
Bond Funds	2,463,635	1,627,566	600,000
Band Uniform Reserve	60,000	80,000	80,000
Local Funds			
Property Taxes	1,900,186	1,880,549	1,914,114
Investment Earnings - Regular Funds	39,122	30,000	30,000
Investment Earnings - Construction Fund	18,653	-	-
Miscellaneous	565	-	-
State Funds			
Equalized Capital Outlay	519,971	530,083	85,774
Other Financing Sources			
Sale of Equipment	4,199	6,000	6,000
Sale of General Obligation Bonds	-	-	-
Total Revenue	5,954,221	5,421,744	3,515,888
Expenditures			
Instructional Equipment	204,725	454,095	248,310
Furniture	20,948	20,000	20,000
Music Equipment	79,446	79,053	60,000
Band Uniforms	-	-	-
Dist Office Equipment	9,149	20,468	10,000
Custodial Equipment	30,810	110,882	40,000
Repairs - Buildings & Grounds	302,322	500,000	350,000
Maintenance Equipment	627,985	650,000	650,000
Transportation - Bus Purchase	482,631	518,374	500,000
Building Rental - Portables	27,189	25,600	13,455
New Building Construction	649,890	100,000	-
District Building Repairs	532,584	1,285,706	874,123
Site Purchase & Improvement	9,921	1,527,566	600,000
Band Uniform Reserve	-	80,000	100,000
Escrow Refunding - Costs of Issuance	-	-	-
Contingency Reserve	1,508	50,000	50,000
Total Expenditures	2,979,109	5,421,744	3,515,888
Difference	2,975,112	-	-